

ANNUAL REPORT

OF THE

291

STAMP DEPARTMENT

FOR THE YEAR 1905-1906.

BOMBAY:
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1906

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1906

From

G. W. HATCH, ESQUIRE, I. C. S.,
Superintendent of Stamps, Bombay.

To

R. P. BARROW, ESQUIRE, I. C. S.,
Secretary to Government,
Revenue Department, Bombay.

GENERAL STAMP OFFICE;
Bombay, 28th June 1906.

Sir,

A full report of the Stamp Administration of the Bombay Presidency covering the triennial period ending 31st March 1905 having been submitted last year, I have the honour to submit the following brief summary and statistics of the Stamp Revenue collected under all heads during the year 1905-06.

2. An important change was introduced in the year under review in the separation of the Sind Treasuries from the control of the Bombay Depôt and the establishment of an independent Stamp Depôt at Karáchi to supply, in addition to the Sind Treasuries, certain Treasuries in the North-West Frontier Provinces and the Punjab. This change was brought into force from the 15th of July 1905, and although from the beginning of the year up to that date the control of the Bombay office over the Sind Treasuries was allowed to continue, statistics for the broken period in respect of those Treasuries have been furnished to the Karáchi Office and will be dealt with by it independently of this office. The Treasuries transferred in this manner number only 4, and as the total revenue from them was not very considerable, the transfer has not resulted, as the following figures will show, in any material difference in the gross revenue for the Presidency proper.

3. I regret that want of punctuality on the part of District Treasury Officers and the supply of statistics in an incomplete state has again hampered the preparation of the general review within the required time. The Treasuries in fault are—Sátára, Kánara, Belgaum, Dhárwár, and Ahmednagar.

STATEMENT No. I.

4. The gross receipts for the year were Rs. 56,33,148 including recoveries under both the Indian Stamp Act and the Court Fees Act. In the preceding year the gross receipts amounted to Rs. 64,10,840, but in this year the receipts of the 4 Sind Treasuries, amounting to Rs. 7,08,611, were included. Excluding that amount the year under report shows a decrease of Rs. 69,081 when compared with the previous year, which, it may be noted, was the best on record. Realizations under the Indian Stamp Act rose by Rs. 1,51,151; the revenue for the year 1905-06 amounting to Rs. 26,65,325 against Rs. 25,14,174 for the year 1904-05, exclusive of Sind figures. On the other hand there has been a drop of Rs. 2,20,231 in the revenue from 'Court Fees'; the total for the year under report being Rs. 29,67,823 against Rs. 31,88,054 in the preceding year. The difference is attributable to the fact that the revenue for the year 1904-05 contained an item of Rs. 2,02,070 on account of Probate duty paid on the estate of Mr. J. N. Tata, whereas no such windfall was received during the year under notice.		
Revenue.		
1904-05	Rs. 64,10,840	
Less for—		
Sind	7,08,611	
Net	57,02,229	
1905-06	56,33,148	
Difference	—69,081	

5. It is worthy of remark that to the total increase in the stamp revenue Bombay City alone has contributed Rs. 1,30,762, a distinct index of the rise in the commercial prosperity of the City.

6. The realizations from the sale of Postage and Telegraph stamps both to the Bombay Administrative Offices and by the District Treasuries, as also from the issues of all descriptions of stamps to the Central Provinces and the Berars and the Bombay Political Agencies, have as usual been excluded from the present review.

7. With the rise in the revenue from General stamps additional 'charges' have had to be paid, the increase under the Indian Stamp Act amounting to Rs. 11,079 and that under the Court-Fees Act to Rs. 32,686. The total disbursements under the former head amounted to Rs. 1,34,729 against Rs. 1,23,650 in the previous year and those under the latter to Rs. 1,34,644 against Rs. 1,01,958. These charges are made up of refunds of duties, the cost of administration and the discounts paid.

STATEMENT No. II.

8. The decrease under 'Court-Fees' has already been explained in paragraph 4. Over one-third of the total recoveries were made in Bombay City. Khándesh, with a revenue of nearly Rs. 3,00,000, retains second place, but most of the other Treasuries show a falling off, due presumably to a decrease in litigation.

STATEMENT No. III.

9. The increase of Rs. 1,51,150 in the revenue received under the Stamp Act is made up of increases under all heads except One Anna stamps, Notarial stamps and Miscellaneous receipts.

10. The sum total of the revenue derived from these two heads amounted in the year under review to Rs. 18,56,189. The revenue for the preceding year from the same source amounted to Rs. 17,02,785. Bombay City, with a revenue of Rs. 8,37,898, as usual, takes the lead and during the year under report shows an increase of Rs. 86,881. In most of the Districts the rise was well maintained, Khándesh in particular showed a large increase.

11. The revenue from this source during the year has also helped the rise under 'General Stamps' to the extent of Rs. 26,416.

12. The improvement under this head amounted to Rs. 2,036. Out of the total proceeds amounting to Rs. 98,939, Rs. 97,413 were collected in Bombay City alone, only Rs. 1,464 being realized in Aden.

13. The total realizations from the sale of One Anna Receipt Stamps amounted during the year to Rs. 1,55,436 against Rs. 2,68,541 during 1904-05, a decrease of Rs. 1,13,105. The falling off in the revenue under this head is nominal as the sale of these stamps was stopped under the orders of the Imperial Government from the 1st October 1905, ordinary Postage Stamps of the value of One Anna and Half Anna taking their place.

14. It may be noted that, notwithstanding the substitution of Postage Stamps for 'India Revenue Stamps,' One Anna revenue stamps on skeleton forms and cheques will continue to be embossed as heretofore in the General Stamp Office at Bombay. The revenue from this source has amounted to Rs. 69,451 during the year under notice as compared with Rs. 66,252 during the preceding year.

15. The briskness of the Bombay Share Market and the prosperity of the local mills is clearly evidenced in the rise in the revenue derived from the sale of Share Transfer Stamps from Rs. 65,059 during 1904-05 to Rs. 1,48,485 during the year under review. Of the total revenue under this head Bombay City was responsible for Rs. 1,35,536.

16. The increase under this head amounted to Rs. 6,250, the revenue for the year being Rs. 23,500 against Rs. 17,250 during 1904-05.

17. Notarial stamps or stamps for the use of Notaries Public at the two chief centres, Bombay and Aden, show realizations amounting to Rs. 1,404 against Rs. 1,520 in the preceding year, a decrease of Rs. 116.

18. Miscellaneous receipts show a fall of Rs. 10,361. They comprise several items, chief amongst which is the composition of stamp duty charged to the Improvement Trust and Port Trust and the Bombay Municipality when debentures are issued by these public bodies. Rs. 38,500 realized in this manner formed part of a total recovery amounting to Rs. 68,641. The balance of these receipts is made up of duties and penalties realized under the Stamp Act and of fees paid for adjudicating the stamp duty on documents.

STATEMENT No. IV.

19. In consequence of the reduction in the number of licenses by two and the withdrawal of India Revenue Stamps, the allowances on account of discount amounted to Rs. 84,252 as compared with Rs. 85,053 during the preceding year.

STATEMENT No. V.

20. The bulk of insufficiently stamped or unstamped instruments on which duty and penalty became leviable under the Stamp Act, was dealt with by the Bombay Office, the total number being 400 against 368 in the year previous.

STATEMENT No. VI.

21. Twelve prosecutions for the infringement of the Stamp Law were instituted during the year under review against five during the preceding year. Thirteen persons were brought up for trial, eight convictions were secured, and there were five acquittals. The fines imposed amounted to Rs. 126 in the aggregate.

STATEMENT No. VII.

22. The majority of the cases noted in this statement belonged to Bombay City. Out of a total of 499 Bombay cases reported to the Collector, action was taken in no less than 386, and in 33 cases additional duty amounting in all to Rs. 3,848 was charged. In four cases penalties were imposed, amounting in the aggregate to Rs. 210.

23. The total sum recovered on account of 'Deficit Court Fees' in the whole Presidency was Rs. 6,423, an increase of 75 per cent. over the figures for last year.

24. Mr. Balkrishna Wassoodew Pandoorang has been in charge of the office of Assistant Superintendent throughout the year, and has performed his duties to the complete satisfaction of my predecessor and myself.

I have the honour to be,

Sir,

Your most obedient servant,

G. W. HATCH,

. Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1906.

	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount, and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Under the Stamp Act ...	26,65,325	75,455	34,195	25,079	1,34,729	25,30,596	.....	33,307
Under the Court Fees Act	29,67,323	20,366	96,302	17,476	1,34,644	23,33,179	.....	14,719
Total ...	56,33,148	95,821	1,30,497	42,555	2,69,373	53,63,775	.....	48,026
Total of previous year 1904-05	57,02,229	1 27,921	84,684	13,003	2,25,808	54,76,621	.....	70,986

General Stamp Office,
Bombay, 28th June 1906. }

G. W. HATCH,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1906.

District.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.			Rs. a. p.	Rs. a. p.
Bombay ...	10,84,520 2 0	...	...	.....	10,84,520 2 0
Ahmedabad ...	1,19,367 8 0	...	...	.....	1,19,367 8 0
Ahmednagar ...	83,194 10 0	...	...	143 4 0	83,337 14 0
Belgaum ...	1,12,112 12 0	...	...	41 8 0	1,12,154 4 0
Bijapur ...	65,464 8 0	...	...	.....	65,464 8 0
Broach ...	65,477 2 0	...	...	248 10 0	65,725 12 0
Dhárwar ...	1,28,036 8 0	...	...	.....	1,28,036 8 0
Kaira ...	99,865 1 0	...	...	.....	99,865 1 0
Kánara ...	60,820 9 0	...	...	0 3 4	60,820 12 4
Khándesh ...	2,99,167 10 0	...	...	.....	2,99,167 10 0
Kolába ...	62,648 8 0	...	...	3 1 6	62,651 9 6
Násik ...	1,42,429 7 0	...	...	.....	1,42,429 7 0
Poona ...	1,65,182 10 0	...	...	64 5 4	1,65,246 15 4
Ratnágiri ...	97,416 6 0	...	...	.....	97,416 6 0
Sátára ...	1,01,813 15 0	...	...	.....	1,01,813 15 0
Sholápur ...	57,794 5 0	...	...	.....	57,794 5 0
Surat ...	1,17,564 2 0	...	...	.....	1,17,564 2 0
Thána ...	89,536 5 0	...	...	.....	89,536 5 0
Aden ...	13,052 0 0	...	...	.....	13,052 0 0
Baroda ...	1,789 0 0	...	...	.....	1,789 0 0
Cutch ...	68 13 0	...	...	.....	68 13 0
Káthiáwar ...	.....	...	...	.....	.....
Total ...	29,67,321 13 0	...	...	501 0 2	29,67,822 13 2
Total of previous year 1904-05 ...	31,87,622 5 0	...	...	432 5 0	31,88,054 10 0

General Stamp Office,
Bombay, 28th June 1906. }

G. W. HATCH,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1906.

District.	* Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Labels, or Special Adhesive Stamps.	Foreign Bill Stamps.	One-anna Receipt Stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,41,520 10 0	2,39,298 12 0	6,96,376 13 0	97,413 4 0	91,308 0 0
Ahmedabad	67 371 8 6	28 0 0	.....	54 0 0	10,116 7 0
Ahmednagar	34,397 0 0	32 0 0	.....	.....	2,279 7 0
Belgaum	67,291 8 0	62 0 0	.....	.....	2,571 8 0
Bijapur	36,578 8 0	6 0 0	.....	.....	1,474 15 0
Broach	44,934 8 0	273 0 0	.....	.....	2,231 0 0
Dhárwár	64,340 8 0	974 0 0	.....	.....	4,016 0 0
Kaira	53,982 0 0	.....	.....	.....	5,237 0 0
Kánara	23,038 0 0	439 14 0	.....	.....	1,037 0 0
Khándesh	2,24,180 14 0	1,131 2 0	.....	.....	7,388 8 0
Kolába	34,468 0 0	.....	.....	.....	1,321 0 0
Násik	60,991 14 0	266 0 0	.....	.....	4,104 0 0
Poona	74,439 14 0	117 0 0	.....	.....	6,385 0 0
Ratnágiri	40,721 8 0	316 0 0	.....	.....	1,146 0 0
Sátara	45,535 4 0	.....	.....	.....	1,978 8 0
Sholápur	27,827 2 0	97 0 0	.....	.....	2,264 8 0
Surat	55,963 0 0	243 0 0	.....	.....	5,301 4 0
Thána	41,920 12 0	.....	.....	.....	2,308 6 0
Aden	4,845 0 0	.....	14,721 0 0	1,464 0 0	2,625 0 0
Baroda	716 0 0	.....	.....	.....	130 0 0
Cutch	11 14 0	.....	.....	7 8 0	7 0 0
Káthiáwár	15 12 0	.....	.....	.....	206 0 0
Total ...	11,45,091 0 6	2,43,278 12 0	7,11,097 13 0	98,938 12 0	1,55,436 7 0
* Total of previous year 1901-05 ..	10,86,845 12 0	2,16,862 5 0	6,15,938 13 0	96,902 7 0	2,68,541 3 0

District.	Share Transfer Stamps.	† Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	7	8	9	10	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,35,536 4 0	23,500 0 0	1,237 0 0	69,234 3 0	50,749 13 6	15,46,169 11 6
Ahmedabad	11,857 0 0	.....	.....	.....	1,519 7 3	90,946 6 9
Ahmednagar ... ..	.....	.....	.....	.....	71 10 0	36,780 1 0
Belgaum ... ..	.....	.....	.....	25 0 0	1,819 0 3	71,769 0 3
Bijapur ... ..	.....	.....	.....	41 14 0	589 6 5	38,690 11 5
Broach	36 0 0	.....	.....	31 4 0	77 15 9	47,583 11 9
Dhárwár	10 0 0	.....	.....	.....	1,090 11 0	70,431 3 0
Kaira ... ..	.....	.....	.....	6 4 0	1,060 8 0	60,285 12 0
Kánara ... ..	.....	.....	.....	.....	501 6 0	25,016 4 0
Khándesh ... ..	.....	.....	.....	75 0 0	2,167 12 1	2,34,938 4 1
Kolába ... ..	.....	.....	.....	37 8 0	890 13 3	36,717 5 3
Násik ... ..	.....	.....	.....	.....	1,863 7 6	67,225 5 6
Poona ... ..	.....	.....	.....	.....	514 12 8	81,456 10 8
Ratnágiri ... ..	.....	.....	.....	.....	1,569 1 9	43,752 9 9
Sátara ... ..	.....	.....	.....	.....	1,349 4 0	48,863 0 0
Sholápur ... ..	.....	.....	.....	.....	566 9 6	30,755 8 6
Surat	1,046 0 0	.....	.....	.....	770 10 3	63,323 14 3
Thána ... ..	.....	.....	.....	.....	811 14 0	45,041 0 0
Aden ... ..	.....	.....	167 0 0	.....	292 0 0	24,114 0 0
Baroda ... ..	.....	.....	.....	.....	35 4 0	881 4 0
Cutch ... ..	.....	.....	.....	.....	14 11 9	41 1 9
Káthiáwár ... ..	.....	.....	.....	.....	325 4 3	547 0 3
Total ...	1,48,485 4 0	23,500 0 0	1,404 0 0	69,451 1 0	68,641 7 2	26,65,324 8 8
Total of previous year 1901-05 ..	65,058 12 0	17,250 0 0	1,520 0 0	66,252 7 0	79,002 6 8	25,14,174 1 8

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Kabuláyats, Salt and Customs Bonds and Bills of Lading.

† Comprises Impressed Stamps for Pleaders, Revenue Agents and Mukhtyars' Licenses, and Adhesive Advocate, Vakil and Attorney Stamps.

General Stamp Office,
Bombay, 28th June 1905.

B 482—2

G. W. HATCH,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1906.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.			
		On Judicial Stamps	On plain paper.	On Non-Judicial stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bombay	14	395 11 6	...	15,674 1 1	16,069 12 7
Ahmedabad	50	823 2 10	...	4,116 2 1	4,930 4 11
Ahmednagar	61	653 7 9	...	1,858 9 3	2,512 1 0
Belgaum	151	818 13 10	...	3,782 6 7	4,601 4 5
Bijápur	76	507 12 1	...	1,948 3 0	2,455 15 1
Broach	19	499 9 5	...	2,222 5 9	2,721 15 2
Dháiwár	82	907 7 6	...	3,507 15 5	4,415 6 11
Kaia	49	823 3 10	...	3,091 0 9	3,914 4 7
Kánara	20	458 13 2	...	1,144 12 0	1,603 9 2
Khándesh	111	2,141 3 6	...	12,510 5 6	14,651 9 0
Kolába	32	513 11 6	...	1,811 2 4	2,324 13 10
Násik	70	1,102 0 11	...	3,148 15 3	4,251 0 2
Poona	50	1 047 7 4	...	3,724 5 0	4,771 12 4
Ratnágiri	58	804 3 10	...	2,150 8 9	2,954 12 7
Sátára	71	803 6 1	...	2,407 8 6	3,210 14 7
Sholápur	37	435 12 7	...	1,447 10 3	1,883 6 10
Surat	30	705 14 8	...	2,914 10 0	3,620 8 8
Thána	33	646 9 6	...	2,140 13 2	2,787 6 8
Aden	3	71 0 0	...	430 0 0	501 0 0
Baroda	2	6 2 9	...	41 11 0	47 13 9
Cutch	3	.....	...	0 7 0	0 7 0
Káthiáwár	1	....	...	12 14 0	12 14 0
Total	1,053	14,165 10 7	...	70,086 6 8	84,252 1 3
Total of previous year 1904-05	1,055	14,649 7 3	...	70,403 2 9	85,052 10 0

General Stamp Office,
Bombay, 28th June 1906. }

G. W. HATCH,
Superintendent of Stamps.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1906.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	185	1,599 6 0	215	9,959 6 0
Ahmedabad	62	498 1 0	15	208 6 0
Ahmednagar	56	148 1 0	14	54 14 0
Belgaum	107	1,521 14 0	18	214 2 0
Bijápur	38	320 4 0	25	241 10 0
Broach	29	248 10 0	13	70 10 0
Dhárwár	120	837 10 0	32	182 1 0
Kaira	28	196 15 0	21	643 10 0
Kánara	18	301 7 0	20	193 11 0
Khándesh	69	599 15 0	138	1,515 10 0
Kolába	52	383 9 0	11	218 0 0
Násik	134	867 10 0	20	202 8 0
Poona	45	364 14 0	41	116 12 0
Ratnágiri	125	1,181 2 0	25	118 10 0
Sátára	72	603 3 0	11	87 1 0
Sholápur	22	266 7 0	3	21 0 0
Surat	39	468 14 0	22	255 12 0
Thána	85	693 10 0	11	102 4 0
Aden	3	34 0 0	32	257 0 0
Baroda	2	27 8 0	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Total ...	1,291	11,163 0 0	687	14,668 15 0
Total of previous year 1904-05 ...	1,423	11,625 1 0	601	13,752 1 0

*General Stamp Office,
Bombay, 28th June 1906.* }

G. W. HATCH,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1906.

District.	Number of cases instituted.	NUMBER OF PERSONS			Amount of fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay ... ..	...	...	...	...	.....	...
Ahmedabad ... ..	...	...	...	...	.....	...
Ahmednagar .. ...	...	...	...	...	.....	...
Belgaum ... ..	...	...	...	...	.....	...
Bijápur ... ..	...	...	...	...	.....	...
Broach ... ..	...	...	...	...	.....	...
Dhárwár	2	1	1	...	5 0 0	...	
Kaira ... ..	...	...	...	...	.....	...
Kánara ... ..	...	...	...	...	.....	...
Khándesh	1	1	1	...	10 0 0	...	
Kolába ... ..	...	...	...	...	.....	...
Násik	8	10	6	4	111 0 0	15 0 0	
Poona ... ..	...	...	...	...	.....	...
Ratnágiri	1	1	...	1	.....	...
Sátára ... ..	...	...	...	...	.....	...
Sholápur ... ..	...	...	...	...	.....	...
Surat ... ..	...	...	...	...	.....	...
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár ... ..	...	...	...	...	.....	...
Total	12	13	8	5	126 0 0	15 0 0	
Total of previous year 1904-05	5	4	3	1	142 12 0	...	

*General Stamp Office,
Bombay, 23th June 1906.* }

G. W. HATCH,
Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for probate and letters of administration were put in, in the year ending 31st March 1906.

District.	Number of cases reported to Collector, section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	499	386	30,955 5 0	* 3,848 7 0	210 0 0	* Of this a sum of Rs. 1,710 was paid by parties of their own accord.
Ahmedabad	24	27	3,851 8 0	911 4 0	.....
Ahmednagar ... ..	...	...	.....	.....	.....
Belgaum	7	7	1,150 0 0	528 0 0	.....
Bijápúr ... ..	...	...	.....	.....	.....
• Broach	18	...	2,037 10 0	.....	.....
Dhárwár ... ..	...	...	.....	.....	.....
Kaira ... ..	...	...	.....	.....	.....
Kánara	3	2	.....	.....	... ..
Khándesh ... ..	...	...	.....	.....	.....
Kolába	7	7	210 5 0	.....	.....
Násik	3	...	5,531 4 0	23 7 0	.....
Poona	22	22	5,020 0 0	158 0 0	.....
Ratnágiri	5	...	.....	.....	.....
Sátára	17	17	104 0 0	106 0 0	.....
Sholápur ... ..	...	...	.....	.....	.....
Surat	43	43	10,411 6 0	.....	.....
Thána	20	20	5,309 10 0	848 5 0	.....
Aden ... ..	...	...	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Total	668	531	64,581 0 0	6,423 7 0	210 0 0	
Total of previous year 1904-05	727	453	66,864 10 0	3,657 2 0	

Annual Reports.

Annual Report on the Administration of the
Stamp Department in the Bombay
Presidency, excluding Sind, for the year
1905-06.

No. 7880.

REVENUE DEPARTMENT.

Bombay Castle, 17th August 1906.

Letter from the Superintendent of Stamps, Bombay, No. 1789, dated 7th July 1905—Submitting, with reference to Government Resolution No. 4256, dated 20th June 1901, the Annual Administration Report of the Stamp Department in the Presidency proper for the year 1905-06.

RESOLUTION.—The attention of the officers concerned should be drawn to the remarks made by the Superintendent of Stamps in paragraph 3 of the report.

G. MONTEATH,

Under Secretary to Government.

To

The Superintendent of Stamps, Bombay, }
The Inspector General of Registration, }
The Commissioner in Sind, }
The Commissioners of Divisions, }
The Superintendent of Stamps, Karáchi, }
The Accountant General, }
The Compiler, General Administration }
Report for 1905-06. }

With copies of the report.

All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Government of India, }
The Under Secretary of State for India. } By letter.

Rev 2400

